

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION



In the Matter of:

In Bankruptcy

A & E PARKING, L.P.,

Case No. 03-69096 SWR

Chapter 7

Debtor(s).

Hon. Steven W. Rhodes

**TRUSTEE'S MOTION TO SELL COMMERCIAL REAL PROPERTY
FREE AND CLEAR OF LIENS AND INTERESTS AND FOR
AUTHORITY TO PAY COMPENSATION TO BROKER**

Trustee K. Jin Lim by her attorneys Schneider Miller, P.C., says:

1. Robert Cherry has offered \$80,000.00 for the building at 201 North 8th Street, West Branch, Michigan. The property includes a long abandoned industrial building of about 86,000 square feet in an advance state of disrepair and 9.68 acres of vacant land. A copy of the proposed purchase agreement is attached as Exhibit A to this application.
2. The following persons may have liens or interests in this property:

Ogemaw County Treasurer
c/o Elias T. Majoros, Esq.
24901 Northwestern Hwy., Suite 444
Southfield, MI 48075

John W. Stevens, Esq.
IRS
477 Michigan Avenue
Room 1870
Detroit, MI 48226

MESC
7310 Woodward Ave.
Detroit, MI 48226

Juandisha Harris, Esq.
State of Michigan
3030 W. Grand Blvd.
#10200
Detroit, MI 48202

Integrated Environmental, Inc.
c/o Christopher Caldwell, Esq.
1111 W. Long Lake Road, Suite 202
Troy, MI 48098

Estate of Frank J. Carroll
c/o Carl Rashid, Jr., Esq.
150 West Jefferson, Suite 100
Detroit, MI 48226

JCK & Assoc.
c/o Kim Thomas Capello, Esq.
45650 Grand River, Suite 207
Novi, MI 48374

City of West Branch
121 North 4th Street
West Branch, MI 48661

3. Failing higher offers, the Trustee recommends the sale in the best interests of the estate.
4. By authority of order entered October 5, 2007, the Trustee was authorized to employ State Wide Real Estate of Mio, Inc., to market this property in consideration for a commission in the amount of 7% of the sale price.

WHEREFORE, the Trustee prays for authority to convey this real property to Robert Cherry for the sum of \$80,000.00 free and clear of liens and interests failing higher offers and for authority to pay a commission to State Wide Real Estate of Mio, Inc., in the amount of 7% of the sale price.

SCHNEIDER MILLER, P.C.



Dated: June 4, 2008

By: KENNETH M. SCHNEIDER (P-31963)
Attorney for Trustee
645 Griswold, Suite 3900
Detroit, MI 48226
(313) 237-0850
kschneider@schneidermiller.com

Selling Office Home Hunter Realty, LLC BKR# _____ Date 04/13/2008
 Listing Office State Wide Real Estate of Mio BKR# _____ Time _____ am/pm

1. **Property Description:** Buyer agrees to buy from Seller the property located at 201 North 8th Street, West Branch
Ogemaw County, Michigan, and legally described as
11/81 3040910 CWB-19 LNP-13 SEC 19 T22N R2E, 5.35 A COM 409.7 FT N OF SW COR SEC 19 E 201.99 FT S 61 DEG 06' E 70.32 FT E 33 FT S
161.7 FT E 33 FT N 352.5 FT E 263.85 FT N 332.5 FT N 40 DEG 08' W 107.4 FT S 65 DEG 17' 30" W 523.29 FT N 52 DEG 17' W 74.07 FT S 390.38
FT TO POB & EX NLY EXT OF 8TH ST. ALSO THAT PART OF WLY 16.5 FT OF N SEVENTH STREET ADJACENT TO SAID PARCEL.
12/81 3040911 OG-24 43 SEC 24 T22N R1E, 4.33 A COM 248 FT N OF SE COR SEC 24 TH N 552.08 FT N 52 DEG 17' W 267.14 FT N 66 DEG 13'
W 75.74 FT S 478.24 FT W 14.75 FT S 251.2 FT E 296.84 FT TO POB.

The property includes all buildings; gas, oil, and mineral rights owned by Seller; plumbing, heating, and electrical fixtures; built-in appliances; water softener (unless rented); water pumps and pressure tanks; stationary laundry tubs; radio and television antennas and any mechanical controls; shades, shutters, window blinds, and curtain and drapery rds; attached floor coverings; attached fireplace doors and screens; garage door opener and controls; screens, storm windows and doors; landscaping, fences, and mail boxes; and incinerator, if any; and _____
 but does not include _____

The property is purchased subject to zoning ordinances and to restrictions and easements of record.

2. **Sales Price:** The sales price is \$ 80,000.00

3. **Method of Payment:** All monies must be paid by cash, certified check, cashiers check, or money order. The sale will be completed by the following method:

- (X) CASH - Buyer will pay the sales price in cash upon Seller's delivery of a warranty deed conveying marketable title.
 () NEW MORTGAGE - This contract is contingent of Buyer's ability to obtain a(n) _____ mortgage loan in the amount of \$ _____, Buyer will apply for the loan within _____ days after Seller's acceptance. If Buyer fails to deliver to Seller evidence of the loan approval before _____, Seller may cancel this contract. The sale will be completed upon Seller's delivery of a warranty deed conveying marketable title.
 () LAND CONTRACT - Buyer will pay \$ _____ down payment upon Buyer and Seller signing a _____ land contract. Buyer will pay monthly installments (principal and interest) of \$ _____ or more, including annual interest of _____%. Buyer will pay the entire balance, which may require a lump-sum payment, within _____ years after closing.
 () MORTGAGE ASSUMPTION or LAND CONTRACT ASSIGNMENT: If the holder of the mortgage or land contract agrees, Buyer will assume and pay the existing mortgage or land contract according to its terms. Buyer will pay the difference between the sales price and the existing balance of approximately \$ _____ upon Seller's delivery of a warranty deed or a land contract assignment. Buyer will reimburse Seller at closing for any funds held in escrow.

4. **Title Insurance:** Seller shall provide to Buyer, at Seller's expense, an owner's policy of title insurance with standard exceptions in the amount of the sales price. Seller will apply for a commitment for title insurance within FIVE days after the Buyer has waived all other contingencies contained in the agreement. Upon receipt of the commitment, Buyer shall have FIVE days to provide Seller with written notice of any objections. Seller will then have 30 days after receiving written notice to remedy the claimed defects. If Seller is unable to remedy the defects within 30 days, this Agreement shall terminate, and any deposit shall be refunded to Buyer.

5. **Closing Costs:** Unless otherwise provided in this contract, it is agreed that Seller shall pay all State transfer taxes and costs required to convey clear title. Unless otherwise provided in this contract, Buyer shall pay the cost of recording the deed and/or security interests and all mortgage closing costs required by mortgage.

6. **Taxes and Assessments:** Seller will pay all prior years' real estate taxes and assessments. The current year's real estate taxes and assessments will be paid as follows:

- () NO PRORATION Seller will pay the taxes and assessments which are due before the date of closing. Buyer will pay taxes and assessments which are due on or after the date of closing. "Due" means the date on which a tax or assessments becomes payable.
 (X) PRORATION With current year taxes and assessments treated as though they are paid in () arrears () advance () based on a () calendar year () due date basis.
 () OTHER _____

7. **Prorated Items:** Interests, rents, association fees, and water use, if any, will be prorated to the date of closing. Additional items: _____

8. **Closing Date:** Buyer and Seller will close the sale within 5 days after all necessary documents are ready, but in no event later than 6/15/2008

9. **Occupancy:** Seller will give occupancy as follows:

- (X) Immediately after closing
 () _____ days after closing by 12:00 noon. From the date of closing to the date of vacating. Seller will pay Buyer \$ _____ per day as an occupancy charge. At closing, Seller will give \$ _____ to () Buyer () listing broker. The Buyer or listing broker will use this money for the occupancy charge and then reimburse Seller for any unused days. Seller is liable to Buyer for damage caused to the property after closing and before vacating.
 If tenants occupy the property, then
 () Seller will vacate the tenants before closing.
 () Buyer will assume responsibility for tenants.

10. **Seller's Disclosure:**

- () Buyer acknowledges that a Seller Disclosure Statement has been provided to Buyer.
 () Seller shall provide Buyer with a Seller Disclosure Statement with Seller's acceptance of this offer. Pursuant to Public Act 92 of 1993, Buyer will have 72 hours after hand-delivery of the disclosure statement (or 120 hours after delivery by registered mail) to terminate this contract by delivery of a written notice to Seller or Seller's agent.

11. **Lead-Based Paint Disclosure/Inspection (for residential housing built prior to 1978):** Buyer acknowledges that prior to signing this Sales Contract, Buyer has received a copy of the *Lead-Based Paint Seller's Disclosure Form* completed by the Seller on ____/____/____, the terms of which shall be part of this agreement. Buyer also agrees (check below):

- () Buyer shall have a _____ day opportunity after the date of this agreement to conduct an inspection of the property for the presence of lead-based paint and/or lead-based paint hazards. (Federal regulations require a 10-day period or other mutually agreed upon period of time.) If Buyer is not satisfied with the results of this inspection, upon notice from Buyer to Seller within this period, this agreement shall terminate and any deposit shall be refunded to Buyer.
 (X) Buyer hereby waives his/her opportunity to conduct a risk assessment or inspection for the presence of lead-based paint and/or lead-based paint hazards.

12. **Land Division Act (for unplatted land only):** Seller and Buyer agree that the following statements shall be included in the deed at the time of delivery:

- (a) The grantor grants to the grantee that the right to make all (insert "zero", "all", or a specific number, as appropriate) division (s) under section 108 of the land division act, Act. No. 288 of the Public Acts of 1967.

13. **Property Inspection:** Buyer has personally inspected the property and accepts it in its AS IS present condition and agrees that there are no additional written or oral understandings except as otherwise provided in this contract.

- () This offer is contingent upon a satisfactory inspection of the property, at Buyer's expense, by an inspector and/or licensed contractor of Buyer's choice no later than _____ business days after the date of this Contract. If Buyer is not satisfied with the results of the inspection, upon written notice from the Buyer to Seller within this period, this Contract shall terminate and any deposit shall be refunded to Buyer.
 (X) Buyer acknowledges that the salesperson has recommended that Buyer obtain an inspection of the property by an inspector and/or a licensed contractor. Buyer does not desire to obtain an inspection of the property.

14. **Attorney Recommended:** Buyer acknowledges that the salesperson has recommended that an attorney be retained to review the marketability of title and determine that the requirements of this contract have been met.

EXHIBIT A

15. **Deposit:** Buyer will deposit \$1000.00 showing good faith, upon acceptance of this offer. This money, which will be applied to the sales price, will be deposited in the selling broker's trust account. If the conditions in this contract cannot be met, Seller authorized the selling broker to refund the deposit.
16. **Due on Sale (if it applies):** SELLER UNDERSTANDS THAT SELLING OR TRANSFERRING THE PROPERTY DOES NOT RELIEVE SELLER OF ANY MORTGAGE OBLIGATION OR OTHER INDEBTEDNESS TO WHICH THE PROPERTY IS SUBJECT. UNLESS OTHERWISE AGREED TO BY THE LENDER OR REQUIRED BY LAW OR REGULATION.
17. **Default:** If Buyer defaults, Seller may enforce this contract or may cancel the contract, keep the deposit, and pursue legal remedies. If Seller defaults, Buyer may enforce this contract or may demand a refund of the deposit and pursue legal remedies (subject to paragraph 17).
18. **Heirs and Successors:** this contract binds Buyer, Seller, their personal representatives and heirs, and anyone succeeding to their interest in the property. The Buyer shall not assign this contract without Seller's prior written permission.
19. **Arbitration:** () Any claim or demand of Seller (s) or Buyer (s) arising out of the contract but limited to any dispute over the disposition of any earnest money deposits or arising out of or related to the physical condition of any property covered by this contract, including without limitation, claims of fraud, misrepresentation, warranty and negligence, shall be settled in accordance with the rules, then in effect, adopted by the American Arbitration Association and the Michigan Association of REALTORS®. This is a voluntary agreement between the Buyer (s) and Seller (s). Failure to agree to arbitrate does not affect the validity of the contract. A judgment of any circuit court shall be rendered on the award or determination made pursuant to this contract. This contract is specifically made subject to and incorporates the provisions of Michigan law governing arbitrations, MCL 600.5001; MSA 27A.5001, as amended, and the applicable court rules, MCR 3.602. As amended. This contract is enforceable as to all parties and brokers/agents who have agreed to arbitrate as acknowledged by their signatures below. The terms of this provision shall survive the closing.
() The parties do not wish to agree at this time to arbitrate any future disputes.

20. **Other Conditions:** Written permission to board and secure property upon acceptance of offer

Expiration: This offer will expire at 5:00 am/pm on 5/21/2008 6:21:08, if buyer receives no reply from seller.

Buyer and Seller agree that this is the entire contract and that there are no other written or oral understandings. Execution of a facsimile counterpart of this agreement shall be deemed execution of the original Agreement. Facsimile transmission of an executed copy of this Agreement shall constitute acceptance of this agreement.

21. **Buyer (s) Signature (s):**
Signature: _____ Date: _____
Print name: Robert Cherry Home Ph: (586) 949-6009
(first) (middle) (last) Work Ph: _____
Signature: _____ Date: _____
Print name: _____ Home Ph: _____
(first) (middle) (last) Work Ph: _____
Buyer's address: 52820 S. Yorktown Court, Chesterfield, Mi. 48052
Print Salesperson's name: Vickie D. Woods Office Ph: (989) 739-2557

22. **Buyer's Receipt:** Buyer has received a copy of this contract.

23. **Deposit Receipt:** The selling broker has received from Buyer the deposit in the form of _____ to be direct deposited upon acceptance of offer.

Salesperson's signature: _____

DEPOSIT TO BE HELD IN ESCROW AT DAVID COOK, ATTORNEY, TRUST ACCOUNT OR LANDMARK TITLE CORPORATION. IN THE EVENT SALE DOES NOT CLOSE, DEPOSIT TO BE RETURNED TO HOME HUNTER REALTY, LLC FOR DISPERSEMENT.

24. **Seller's Acceptance:** Seller accepts this as written or with the following changes: closing deadline July 15

25. **Seller (s) Signature (s)**
Signature: _____ Date: _____
Print name: _____ Home Ph: _____
(first) (middle) (last) Work Ph: _____
SS# _____
Signature: _____ Date: _____
Print name: _____ Home Ph: _____
(first) (middle) (last) Work Ph: _____
SS# _____
Seller's address: _____
Print Salesperson's name: _____ Office Ph: _____

26. **Seller's Receipt:** Seller has received a copy of this contract.

27. **Buyer's Receipt and Acceptance of Changes:** Buyer has received Seller's acceptance of this contract. If the acceptance was subject to changes, Buyer agrees to accept the changes as written and all unchanged items.

Signature: _____ Date: _____
Signature: _____ Date: _____

28. **Seller's Receipt of Buyer's Acceptance:** Seller has received Buyer's acceptance of changes in this contract.

Signature: _____ Date: _____
Signature: _____ Date: _____

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SOUTHERN DIVISION

In the Matter of:

In Bankruptcy

A & E PARKING, L.P.,

Case No. 03-69096 SWR

Chapter 7

Debtor(s).

Hon. Steven W. Rhodes

PROPOSED

**ORDER CONFIRMING SALE OF COMMERCIAL REAL
PROPERTY FREE AND CLEAR OF LIENS AND INTERESTS AND
FOR AUTHORITY TO PAY COMPENSATION TO BROKER**

Notice of Trustee's Motion to Sell Commercial Real Property Free and Clear of Liens and Interests and for authority to Pay Compensation to Broker and Notice of Opportunity to Inspect, Bid, Object or Request a Hearing was served on all parties in interest together with notice of opportunity to bid, inspect, object or request a hearing.

IT IS HEREBY ORDERED that Trustee K. Jin Lim may convey the land and commercial building commonly known as 201 North 8th Street, West Branch, Michigan, to Robert Cherry for the sum of \$80,000.00.

All liens and interests including but not limited to those liens and interests listed on Schedule B, Section 11 Exceptions attached to this order are transferred to sale proceeds.

IT IS FURTHER ORDERED that the Trustee may remit 7% of the proceeds in compensation to State Wide Real Estate of Mio, Inc..

Old Republic National Title Insurance Company

Commitment Number: 0503267-63

**SCHEDULE B - SECTION II
EXCEPTIONS**

Any policy we issue will have the following exceptions unless they are taken care of to our satisfaction.

1. Any discrepancies or conflicts in boundary lines, any shortages in area, or any encroachment or overlapping of improvements.
2. Any facts, rights, interest or claims which are not shown by the public record but which could be ascertained by an accurate survey of the land or by making inquiry of persons in possession thereof.
3. Easements, liens, or encumbrances or claims thereof, which are not shown by the public record.
4. Any lien, or right to a lien, for services, labor or material imposed by law and not shown by the public record.
5. Taxes and assessments due and payable subsequent to Commitment date.
6. Rights or claims of parties in possession not shown of record.
7. Current and delinquent water and sewer charges.
8. Rights of the public and any governmental unit in that part of subject property used, taken or deeded for road purposes.
9. Subject to Consumers Power Company right of way, if any.
10. Claim of Lien in the face amount of \$39,923.77 filed by Integrated Environmental, Inc. recorded as Document Number 3040984, Ogemaw County Records.
11. Claim of Lien in the face amount of \$39,923.77 filed by Integrated Environmental, Inc. recorded as Document Number 3042628, Ogemaw County Records.
12. Notice of Michigan Employment Security Commission Tax Lien in the face amount of \$116,579.61 filed against Airlines Parking Inc., recorded in Liber 404 Page 273, Ogemaw County Records.
13. Notice of Federal Tax Lien in the face amount of \$6,779.90 filed against A & E Holding Corp, a corporation, recorded as Document Number 3015929, Ogemaw County Records.
14. Notice of Federal Tax Lien in the face amount of \$7,534.31 filed against A & E Holding Corp, a corporation, recorded as Document Number 3020045, Ogemaw County Records.
15. Notice of Federal Tax Lien in the face amount of \$80,485.12 filed against Airlines Parking Inc. also known as A & E Holding Corp, a corporation, recorded as Document Number 3027898, Ogemaw County Records.
16. Notice of Federal Tax Lien in the face amount of \$1,115,254.48 filed against Wendell C & Margaret A Flynn, recorded June 29, 1994 in Liber 27465 Page 921, Wayne County Records.
17. Notice of Federal Tax Lien in the face amount of \$1,040,312.49 filed against Wendell C & Margaret A Flynn, recorded June 29, 1994 in Liber 27465 Page 922, Wayne County Records.
18. Notice of Federal Tax Lien in the face amount of \$1,040,312.49 filed against Margaret A & Wendell C Flynn, recorded June 29, 1994 in Liber 27465 Page 923, Wayne County Records.
19. Notice of Federal Tax Lien in the face amount of \$425,653.36 filed against Wendell C & Margaret A

SCHEDULE B - SECTION II

EXCEPTIONS

(Continued)

Commitment Number: 0503267-63

Flynn, recorded June 24, 1996 in Liber 28906 Page 593, Wayne County Records.

20. Notice of State Tax Lien in the face amount of \$4,050.40 filed against Wendell C Flynn, recorded October 31, 1996 in Liber 29253 Page 617, Wayne County Records.
21. Notice of Federal Tax Lien in the face amount of \$49,502.64 filed against A & E Holding Corp. recorded February 1, 2000 in Liber 31116 Page 273, Wayne County Records.
22. Notice of State Tax Lien in the face amount of \$82,811.56 filed against Francis J. Flynn recorded February 17, 2000 in Liber 31159 Page 1065, Wayne County Records.
23. Notice of Federal Tax Lien in the face amount of \$838,120.96 filed against Wendell C & Margaret A Flynn, recorded March 07, 2000 in Liber 31247 Page 309, Wayne County Records.
24. Notice of Federal Tax Lien in the face amount of \$27,244.25 filed against A & E Holding Corp. recorded July 17, 2000 in Liber 32001 Page 124, Wayne County Records.
25. Notice of Federal Tax Lien in the face amount of \$287,714.58 filed against A & E Parking Limited Partnership, recorded July 17, 2000 in Liber 32001 Page 125, Wayne County Records.
26. Notice of State Tax Lien in the face amount of \$5,119.44 filed against A & E Parking Ltd Partnership, recorded November 29, 2000 in Liber 32803 Page 108, Wayne County Records.
27. Notice of Federal Tax Lien in the face amount of \$13,815.78 filed against A & E Holding Corp. recorded December 26, 2000 in Liber 32999 Page 135, Wayne County Records.
28. Notice of Federal Tax Lien in the face amount of \$15,198.62 filed against A & E Parking Limited Partnership, recorded December 26, 2000 in Liber 32999 Page 136, Wayne County Records.
29. Notice of Federal Tax Lien in the face amount of \$49,500.36 filed against A & E Holding Corp. recorded February 5, 2001 in Liber 33329 Page 589, Wayne County Records.
30. Notice of Federal Tax Lien in the face amount of \$6,779.90 filed against A & E Holding Corp. recorded February 24, 2001 in Liber 33331 Page 195, Wayne County Records.
31. Notice of State Tax Lien in the face amount of \$15,147.10 filed against Airlines Parking Inc, recorded April 03, 2001 in Liber 33606 Page 21, Wayne County Records.
32. Notice of Federal Tax Lien in the face amount of \$7,534.31 filed against A & E Holding Corp. recorded August 15, 2001 in Liber 34273 Page 36, Wayne County Records.
33. Notice of Federal Tax Lien in the face amount of \$20,766.32 filed against A & E Holding Corp. recorded March 22, 2002 in Liber 35830 Page 309, Wayne County Records.
34. Notice of Federal Tax Lien in the face amount of \$80,485.12 filed against Airlines Parking Inc. also known as A & E Holding Corp., recorded May 20, 2002 in Liber 36199 Page 1093, Wayne County Records.
35. Notice of State Tax Lien in the face amount of \$11,438.72 filed against Wendell C Flynn, recorded June 28, 2002 in Liber 36480 Page 672, Wayne County Records.
36. Notice of Federal Tax Lien in the face amount of \$944.78 filed against Wendell C & Margaret A Flynn, recorded November 12, 2002 in Liber 37198 Page 209, Wayne County Records.
37. Notice of Federal Tax Lien in the face amount of \$12,049.29 filed against Airlines Parking Inc. also known

SCHEDULE B - SECTION II

EXCEPTIONS

(Continued)

Commitment Number: 0503267-63

as A & E Holding Corp., recorded June 18, 2003 in Liber 38539 Page 767, Wayne County Records.

38. Notice of Federal Tax Lien in the face amount of \$793,371.64 filed against Mid-Continent Investment, LLC, as the Alter-Ego or Transferee of Wendell C. and Margaret A. Flynn, recorded June 30, 2003 in Liber 38584 Page 1965, Wayne County Records.
39. Notice of Federal Tax Lien in the face amount of \$26,754.53 filed against Brigid Flynn-Godvin, as nominee or transferee of: Airlines Parking Inc. a/k/a A & E Holdings, Inc., recorded May 17, 2004 in Liber 40628 Page 1215, Wayne County Records.
40. Notice of Federal Tax Lien in the face amount of \$73,201.66 filed against Brigid Flynn-Godvin, as nominee or transferee of: Airlines Parking Inc. a/k/a A & E Holdings, Inc., recorded May 17, 2004 in Liber 40628 Page 1216, Wayne County Records.
41. Notice of Federal Tax Lien in the face amount of \$793,371.64 filed against Brigid Flynn-Godvin, as nominee or transferee of: Wendell Flynn, deceased and Margaret Flynn, recorded May 17, 2004 in Liber 40628 Page 1217, Wayne County Records.
42. Notice of Judgment Lien in the amount of \$3,389,303.66 filed against Wendell C. Flynn and Margaret A. Flynn, dated June 29, 2005 and recorded July 01, 2005 in Liber 43018 Page 245, Wayne County Records.
43. Notice of Judgment Lien in the amount of \$3,389,303.66 filed against Airlines Parking Inc. a/k/a A&E Holdings, Inc., dated June 29, 2005 and recorded July 01, 2005 in Liber 43018 Page 246, Wayne County Records.
44. Notice of Judgment Lien in the amount of \$71,835.92 filed against Mid-Continent Investment, LLC, and recorded September 13, 2005 in Liber 43434 Page 749, Wayne County Records.
45. Notice of Federal Tax Lien in the face amount of \$26,754.53 filed against Brigid Godvin AKA Brigid Flynn Godvin, as nominee or transferee of: Airlines Parking Inc. a/k/a A & E Holdings, Inc., recorded November 18, 2005 in Liber 43853 Page 389, Wayne County Records.
46. Notice of Federal Tax Lien in the face amount of \$793,371.64 filed against Brigid Godvin AKA Brigid Flynn-Godvin, as nominee or transferee of: Wendell Flynn, deceased and Margaret Flynn, recorded May 17, 2004 in Liber 43853 Page 395, Wayne County Records.
47. Notice of Federal Tax Lien in the face amount of \$73,201.66 filed against Brigid Godvin AKA Brigid Flynn Godvin, as nominee or transferee of: Airlines Parking Inc. a/k/a A & E Holdings, Inc., recorded November 18, 2005 in Liber 43853 Page 397, Wayne County Records.
48. Notice of Federal Tax Lien in the face amount of \$1,447,962.00 filed against Margaret Flynn, recorded February 7, 2008 in Liber 46979 Page 80, Wayne County Records.
49. Proceeding pending in the Bankruptcy Court of the U.S. District Court of the Eastern District of Michigan entitled: In Re: A & E Parking, L.P. dba Airlines Parking dba Express Parking, Debtor, Case No. 03-69096-SWR, wherein a Petition for Relief was filed on October 21, 2003.